

Application to Close Enquiry

This form is for use when making an application to the Tax Chamber of the First-tier Tribunal for a direction that HMRC close an enquiry (including applications under Section 28A(4) of and paragraph 7(5) of Schedule 1A to the Taxes Management Act 1970, paragraph 33 of Schedule 18 to the Finance Act 1998 and paragraph 24 of Schedule 10 and paragraph 12 of Schedule 11A to the Finance Act 2003).

Further Information is contained in our leaflets 'Making an appeal' and 'At your hearing'. These leaflets can be downloaded from our website www.justice.gov.uk/tribunals/tax and are also available in hard copy upon request by telephoning 0300 123 1024.

1. Taxpayer's details

Title or company or organisation

First Name

Surname

Address (including postcode)

Daytime Telephone Number

Email Address

National Insurance Number

Tax Reference Number e.g. Unique
taxpayer reference or corporation
tax reference (if applicable)

2. Taxpayer's representative's details (if applicable)

Name of organisation or business
(if applicable)

Contact name

Address (including postcode)

Telephone Number

Email Address

Your Reference for this application

3. Details of the enquiries for which closure notices are sought

HMRC Reference Number

Name of HMRC officer conducting
the enquiry

Years or accounts of Returns under
enquiry

Date Decision(s)

4. Period within which the issue of a closure notice is sought

Please use this box to say within what period the issue of a closure notice is being requested

5. Any other relevant information

6. About your requirements

If you or anyone coming to a Tribunal has a disability or a particular need, please set out the details below.

7. Signature

☐ I am the Appellant

☐ I am the legal representative* of the Appellant

Name

Signature (not required for
Appeals sent by email)

Date

* “legal representative” is defined in Rule 11(7) of this Tribunal’s rules which may be found on our website

If you are the representative of the appellant but not a legal representative, we will only communicate with you if the appellant signs this form, or if the appellant provides us with written notice of your name and address.

8. Document list

Please list here any documents enclosed with your application (if applicable).

I enclose:

9. Sending the form

Please either email or post (not both) this completed form and any supporting documents to:

Email: taxappeals@hmcts.gsi.gov.uk

Address: **HM Courts & Tribunals Service
First-tier Tribunal (Tax Chamber)
PO Box 16972
Birmingham
B16 6TZ**

Note: Please submit this form only once (by email or post). Duplicate applications may result in delay

10. What will happen next?

Once we have received your completed Application form and associated documents, we will contact you with information on how your application will proceed. For further information about the next steps, please refer to our leaflets ‘Making an Appeal’ and ‘At your hearing’.

We have a series of leaflets which provide guidance on the appeals process. These leaflets are available by request or by downloading from our website at **www.justice.gov.uk/tribunals/tax**. If you need this form in an alternative format e.g. large font, Braille or in Welsh Language, or require hard copies of our leaflets, please telephone **0300 123 1024**.